

**Exhibit D3**  
**(Part 1)**

McKee Nelson LLP  
Monthly Statement for  
December 1 through 31, 2008

**McKee Nelson LLP**

> WASHINGTON, DC

NEW YORK, NY

1919 M STREET, NW, SUITE 200

WASHINGTON, DC 20036

Telephone 202.775.1880

Facsimile 202.775.8586

ONE BATTERY PARK PLAZA, 34th FLOOR

NEW YORK, NY 10004

Telephone 917.777.4200

Facsimile 917.777.4299

Lehman Brothers Holdings Inc.  
1271 Avenue of the Americas, 45th Floor  
New York, NY 10020

Invoice Date: 01/28/2009  
Invoice Number: 524278  
Account Number: 11014

For professional services rendered from December 1 through December 31, 2008:

<b>Fees.....</b>	<b>\$ 485,476.00</b>
<b>Expenses .....</b>	<b>\$23,231.20</b>
<b>BALANCE DUE THIS INVOICE.....</b>	<b>\$ <u>508,707.20</u></b>

Correspondence from:

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### MATTER SUMMARY

Account No:	Account Name	Fees	Expenses	Total
11014-00001	Matter 001	\$8,786.00	\$39.60	\$8,825.60
11014-00382	Matter 382	39,041.00	2,000.15	41,041.15
11014-00395	Matter 395	7,273.50	0	7,273.50
11014-00397	Matter 397	491.50	0	491.50
11014-00402	Matter 402	29,752.00	0	29,752.00
11014-00474	Matter 474	59,064.50	22.78	59,087.28
11014-00489	Matter 489	30,492.00	158.60	30,650.60
11014-00502	Matter 502	421.00	0	421.00
11014-00561	Matter 561	104,964.50	5,539.19	110,503.69
11014-00617	Matter 617	7,496.50	132.74	7,629.24
11014-00664	Matter 664	342.50	0	342.50
11014-00665	Matter 665	198.50	47.20	245.70
11014-00667	Matter 667	150.50	0	150.50
11014-00701	Matter 701	56,176.00	360.97	56,536.97
11014-00750	Matter 750	22,595.00	40.00	22,635.00
11014-00798	Matter 798	21,109.50	1.20	21,110.70
11014-00799	Matter 799	6,062.00	0	6,062.00

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Account No:	Account Name	Fees	Expenses	Total
11014-00800	Matter 800	168.00	0	168.00
11014-00801	Matter 801	150.50	0	150.50
11014-00810	Matter 810	168.00	0	168.00
11014-00811	Matter 811	198.50	46.80	245.30
11014-00849	Matter 849	2,373.50	14,601.65	16,975.15
11014-00900	Matter 900	884.00	240.32	1,124.32
11014-00902	Fee Application Preparation	15,631.50	0	15,631.50
11014-00904	Matter 904	3,936.00	0	3,936.00
11014-00905	Matter 905	842.50	0	842.50
11014-00906	Matter 906	6,241.00	0	6,241.00
11014-00907	Matter 907	3,848.50	0	3,848.50
11014-00908	Matter 908	1,101.50	0	1,101.50
11014-00909	Matter 909	36,388.00	0	36,388.00
11014-00910	Matter 910	1,042.00	0	1,042.00
11014-00911	Matter 911	18,086.00	0	18,086.00
<b>Totals:</b>		<b>\$485,476.00</b>	<b>\$23,231.20</b>	<b>\$508,707.20</b>

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### TIMEKEEPER SUMMARY

Name	Title	Hours	Rate	Amount
David H. Brockway	Partner	0.80	975.00	780.00
Gerald Goldman	Of Counsel	0.10	950.00	95.00
Michael Desmond	Partner	2.00	895.00	1,790.00
Rajiv Madan	Partner	83.20	815.00	67,808.00
Christopher P. Bowers	Partner	74.40	795.00	59,148.00
Sheri A. Dillon	Partner	48.40	765.00	37,026.00
William P. Cejudo	Partner	0.40	765.00	306.00
Ronald L. Buch	Partner	1.20	735.00	882.00
Natan J. Leyva	Partner	37.80	715.00	27,027.00
Brooke E. Hintmann	Associate	26.40	585.00	15,444.00
Elizabeth L. Martin	Associate	1.50	555.00	832.50
Minsoon Sharon Kim	Associate	2.50	555.00	1,387.50
Kevin Otero	Associate	10.30	505.00	5,201.50
Kevin R. Stults	Associate	137.80	480.00	66,144.00
Micah King	Associate	119.80	480.00	57,504.00
Oren Margulies	Associate	33.40	415.00	13,861.00
Anne Laughlin	Associate	32.50	395.00	12,837.50

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Name	Title	Hours	Rate	Amount
Arielle S. Krause	Associate	16.20	395.00	6,399.00
Bob Leonard	Associate	14.50	395.00	5,727.50
David J. Peppelman	Associate	0.30	395.00	118.50
Justin T. Wilson	Law Clerk	5.90	395.00	2,330.50
Miles Kitchin	Law Clerk	73.30	395.00	28,953.50
Sarah Pai	Associate	16.00	395.00	6,320.00
Veronica Mears	Associate	15.10	395.00	5,964.50
Honor Banvard	Law Clerk	23.10	375.00	8,662.50
Victor Jaramillo	Law Clerk	26.00	375.00	9,750.00
Alan Currin	CntrLitSupport	58.50	305.00	17,842.50
Jeannie H. Hensel	Paralegal V	6.50	305.00	1,982.50
Chad W. Campbell	Lit Sup Spec	8.20	260.00	2,132.00
Angela M. Owens	Paralegal II	56.70	240.00	13,608.00
Francesca Abdel-Nour	Paralegal I	31.90	215.00	6,858.50
Roberto Nieves	Paralegal I	3.50	215.00	752.50
Total:		968.20		\$485,476.00

**Re: Matter 001**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
12/01/2008	VM	Review research regarding procedural issues relating to prosecution of claims	0.20	79.00
12/01/2008	VM	Meet with K. Stults regarding procedural issues relating to prosecution of claims	0.50	197.50
12/01/2008	VM	Research procedural issues relating to prosecution of claims	2.20	869.00
12/01/2008	KRS	Review memorandum and research on procedural issues relating to prosecution of claims	0.50	240.00
12/01/2008	KRS	Office conference with V. Mears to discuss memorandum on procedural issues relating to prosecution of claims	0.50	240.00
12/02/2008	KRS	Office conference with V. Mears regarding procedural issues relating to prosecution of claims	0.30	144.00
12/02/2008	VM	Confer with K. Stults regarding procedural issues relating to prosecution of claims	0.30	118.50
12/02/2008	VM	Research procedural issues relating to prosecution of claims and revise memorandum regarding the same	3.20	1,264.00
12/03/2008	KRS	Review December 3 hearing agenda on LBHI docket	0.10	48.00
12/03/2008	KRS	Research on Matter 001 issue	1.00	240.00
12/03/2008	VM	Research procedural issues relating to prosecution of claims	3.20	1,264.00
12/04/2008	VM	Revise memorandum regarding procedural issues relating to prosecution of claims and email to K. Stults	0.40	158.00
12/05/2008	KRS	Office conference with V. Mears regarding procedural issues relating to prosecution of claims	0.10	48.00
12/05/2008	VM	Meet with K. Stults regarding procedural issues relating to prosecution of claims	0.10	39.50
12/08/2008	SAD	Telephone conference with J. Triolo (Lehman) regarding coordination with LBIE and email R. Madan regarding the same	0.30	229.50
12/09/2008	VM	Research procedural issues relating to prosecution of claims and revise memorandum regarding the same	2.50	987.50
12/12/2008	KRS	Review LBHI docket entries	0.10	48.00
12/12/2008	KRS	Review LBI docket entries	0.10	48.00

Date	TKP	Description	Hours	Fees
12/15/2008	KRS	Review memorandum regarding procedural issues relating to prosecution of claims	2.20	1,056.00
12/15/2008	KRS	Review additional research from V. Mears regarding procedural issues relating to prosecution of claims	0.30	144.00
12/15/2008	VM	Research procedural issues related to prosecution of claims and e-mail summary of the same to K. Stults	2.50	987.50
12/16/2008	KRS	Review LBHI docket and filings	0.10	48.00
12/16/2008	KRS	Review LBI docket and filings	0.10	48.00
<b>Total:</b>			<b>20.80</b>	<b>\$8,786.00</b>

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	0.30	765.00	229.50
Kevin R. Stults	Associate	5.40	480.00	2,592.00
Veronica Mears	Associate	15.10	395.00	5,964.50
<b>Total:</b>		<b>20.80</b>		<b>\$8,786.00</b>

Cost Date	Cost Description	Amount
12/31/08	198 Photocopies for the period 12/1 - 12/31/08	39.60
<b>Total:</b>		<b>\$39.60</b>



**Re: Matter 382**

Date	TKP	Description	Hours	Fees
12/01/2008	RM	Office conference with K. Stults regarding Matter 382 administrative claim	0.60	489.00
12/01/2008	RM	Review and revise claim for refund	1.10	896.50
12/01/2008	KRS	Review and revise Matter 382 administrative claim	4.60	2,208.00
12/01/2008	KRS	Email R. Madan regarding Matter 382 administrative claim	0.10	48.00
12/01/2008	KRS	Confer with R. Madan regarding Matter 382 administrative claim	0.60	288.00
12/02/2008	KRS	Revise Matter 382 administrative claim	2.00	960.00
12/02/2008	RM	Review and revise claim for refund	0.80	652.00
12/02/2008	RM	Telephone conference with B. Brier (Lehman) regarding Matter 382 issue	0.60	489.00
12/02/2008	RM	Office conference with K. Stults regarding claim for refund	0.20	163.00
12/02/2008	KRS	Office conference with R. Madan regarding claim for refund	0.20	96.00
12/08/2008	SAD	Telephone conference with K. Stults regarding documents for Matter 382	0.10	76.50
12/08/2008	KRS	Phone conference with S. Dillon regarding documents for Matter 382	0.10	48.00
12/08/2008	KRS	Research on Matter 382 documents identified by Lehman	0.30	144.00
12/08/2008	SAD	Confer with R. Madan regarding Matter 382	0.10	76.50
12/08/2008	RM	Telephone conference with S. Dillon regarding documents for Matter 382	0.10	81.50
12/09/2008	KRS	Draft file memorandum regarding [REDACTED] [REDACTED] <sup>1</sup>	0.20	96.00
12/10/2008	KRS	Phone conference with [REDACTED] regarding documents for Matter 382	0.40	192.00
12/11/2008	SAD	Telephone conference with J. Triolo (Lehman) regarding Matter 382	0.40	306.00

<sup>1</sup> All redactions are made to preserve confidentiality.

Date	TKP	Description	Hours	Fees
12/11/2008	KRS	Meet with Hughes Hubbard and R. Madan regarding Matter 382	0.90	432.00
12/11/2008	RM	Meet with D. Wiltenburg (Hughes Hubbard), A. Braiterman (Hughes Hubbard) and K. Stults regarding Matter 382	0.90	733.50
12/12/2008	SAD	Telephone call with [REDACTED], R. Madan and K. Stults regarding Matter 382	0.50	382.50
12/12/2008	KRS	Schedule Matter 382 meetings with [REDACTED]	0.20	96.00
12/12/2008	KRS	E-mail D. Wiltenburg (Hughes Hubbard) regarding Matter 382 meeting	0.10	48.00
12/12/2008	KRS	Review LBI filings relating to Matter 382	1.00	480.00
12/12/2008	KRS	Phone conference with R. Madan, S. Dillon and [REDACTED] regarding Matter 382	0.50	240.00
12/12/2008	RM	Prepare for telephone conference with [REDACTED] regarding Matter 382 issues	0.50	407.50
12/12/2008	RM	Telephone conference with [REDACTED] S. Dillon and K. Stults regarding Matter 382	0.50	407.50
12/15/2008	KRS	Correspond with attendees and reschedule meeting regarding Matter 382	0.20	96.00
12/15/2008	KRS	Draft file memorandum regarding [REDACTED]	0.90	432.00
12/15/2008	KRS	Draft file memorandum regarding [REDACTED]	3.40	1,632.00
12/16/2008	KRS	Telephone conference with Hughes Hubbard, Barclays, R. Madan and S. Dillon regarding Matter 382 issues	0.60	288.00
12/16/2008	KRS	Schedule follow-up meeting regarding Matter 382 issues and and send letter to [REDACTED]	0.20	96.00
12/16/2008	SAD	Telephone call with R. Madan, K. Stults, Hughes Hubbard, Barclays regarding Matter 382 issues	0.60	459.00
12/16/2008	RM	Telephone conference with Hughes Hubbard, Barclays, S. Dillon and K. Stults regarding Matter 382 issues	0.60	489.00
12/17/2008	RM	Office conference with K. Stults and S. Dillon regarding preparation for [REDACTED]	0.70	570.50
12/17/2008	RM	Telephone conference with [REDACTED] D. Wiltenburg (Hughes Hubbard), and S. Dillon regarding upcoming meeting	0.50	407.50

Date	TKP	Description	Hours	Fees
12/17/2008	SAD	Review background memorandum in preparation for [REDACTED]	0.60	459.00
12/17/2008	SAD	Office conference with R. Madan and K. Stults regarding preparation for [REDACTED]	0.70	535.50
12/17/2008	KRS	Research on accounting for Matter 382 issues	0.40	192.00
12/17/2008	KRS	Office conference with R. Madan and S. Dillon regarding preparation for [REDACTED]	0.70	336.00
12/17/2008	GG	Conversation with S. Dillon regarding schedule	0.10	95.00
12/17/2008	SAD	Telephone conference with [REDACTED] [REDACTED] D. Wiltenburg (Hughes Hubbard), and R. Madan regarding upcoming meeting	0.50	382.50
12/17/2008	SAD	Confer with G. Goldman regarding Matter 382	0.10	76.50
12/18/2008	KRS	Phone conference with [REDACTED]	0.10	48.00
12/18/2008	SAD	Prepare for [REDACTED]	0.80	612.00
12/18/2008	KRS	Review and compile documents for [REDACTED] [REDACTED] binder	2.80	1,344.00
12/18/2008	KRS	Office conference with A. Owens regarding [REDACTED]	0.40	192.00
12/18/2008	AMO	Organize binders for [REDACTED]	2.40	576.00
12/18/2008	AMO	Office conference with K. Stults regarding [REDACTED]	0.40	96.00
12/18/2008	KRS	Prepare [REDACTED]	1.20	576.00
12/19/2008	SAD	Telephone conference with D. Wiltenburg (Hughes Hubbard), [REDACTED], K. Stults regarding Matter 382	0.20	153.00
12/19/2008	SAD	Office conference with K. Stults regarding matter 382 and [REDACTED]	0.30	229.50
12/19/2008	AMO	Finalize [REDACTED] binders for [REDACTED]	1.50	360.00
12/19/2008	AMO	Office conference with K. Stults regarding [REDACTED]	0.10	24.00
12/19/2008	KRS	Office conference with A. Owens regarding [REDACTED]	0.10	48.00

Date	TKP	Description	Hours	Fees
12/19/2008	KRS	Phone conference with D. Wiltenburg (Hughes Hubbard), [REDACTED] and S. Dillon regarding Matter 382	0.20	96.00
12/19/2008	KRS	Office conference with S. Dillon regarding Matter 382 and [REDACTED]	0.30	144.00
12/19/2008	KRS	Review and compile documents in preparation for [REDACTED] [REDACTED]	1.30	624.00
12/22/2008	RM	Review material in preparation of meeting with [REDACTED] [REDACTED]	0.80	652.00
12/22/2008	AMO	Organize and compile audit documents	0.30	72.00
12/22/2008	KRS	Conduct [REDACTED] [REDACTED] with S. Dillon	5.00	2,400.00
12/22/2008	SAD	Non-working travel time from Washington, DC to New York	1.50	1,147.50
12/22/2008	SAD	Prepare for [REDACTED] [REDACTED]	1.50	1,147.50
12/22/2008	SAD	Conduct [REDACTED] [REDACTED] with K. Stults	5.00	3,825.00
12/22/2008	RM	Partial attendance via telephone conference at [REDACTED] [REDACTED]	1.10	896.50
12/22/2008	KRS	Non-working travel time from Washington, DC to New York	2.00	960.00
12/22/2008	KRS	Prepare for [REDACTED] [REDACTED]	1.50	720.00
12/22/2008	KRS	Non-working travel time from New York to Washington, DC	4.00	1,920.00
12/23/2008	AC	Confer with S. Dillon regarding [REDACTED] [REDACTED]	0.30	91.50
12/23/2008	SAD	Non-working travel time from New York to Washington, DC	3.00	2,295.00
12/23/2008	SAD	Office conference with A. Currin regarding [REDACTED] [REDACTED]	0.30	229.50
12/24/2008	AC	E-mail correspondence with G. Witczak (Lehman) regarding [REDACTED] [REDACTED]	0.20	61.00
12/30/2008	AC	[REDACTED] [REDACTED]	0.30	91.50

Date	TKP	Description	Hours	Fees
12/30/2008	RM	Telephone conference with [REDACTED] [REDACTED] regarding records	0.40	326.00
Total:			67.70	\$39,041.00

Name	Title	Hours	Rate	Amount
Gerald Goldman	Of Counsel	0.10	950.00	95.00
Rajiv Madan	Partner	9.40	815.00	7,661.00
Sheri A. Dillon	Partner	16.20	765.00	12,393.00
Kevin R. Stults	Associate	36.50	480.00	17,520.00
Alan Currin	CntrLitSupport	0.80	305.00	244.00
Angela M. Owens	Paralegal II	4.70	240.00	1,128.00
Total:		67.70		\$39,041.00

Cost Date	Cost Description	Amount
12/22/08	Roundtrip airfare for S. Dillon from Washington DC to New York	493.70
12/22/08	One-way air fare from Washington DC to New York for K. Stults	269.35
12/22/08	Taxi from Lehman offices to hotel for K. Stults and S. Dillon	23.00
12/22/08	Taxi from hotel to dinner for K. Stults, S. Dillon and J. Triolo (Lehman)	20.00
12/22/08	Taxi to Penn Station for K. Stults	10.00
12/22/08	Hotel accommodations in New York for S. Dillon	319.12
12/22/08	Meals for K. Stults while in New York	6.54
12/22/08	CAREY INTERNATIONAL, INC. Car service for K. Stults from residence to DCA	208.95
12/22/08	One way train fare from New York to BWI for K. Stults	96.00
12/23/08	Taxi from BWI Airport to residence for K. Stults	96.72
12/31/08	Binders - 3 2 inch binders	8.67
12/31/08	7 Color Photocopies for the period 12/1 - 12/31/08	2.10
12/31/08	2,230 Photocopies for the period 12/1 - 12/31/08	446.00

Cost Date	Cost Description	Amount
Total:		\$2,000.15

**Re: Matter 395**

Date	TKP	Description	Hours	Fees
12/01/2008	NJL	Meet with B. Hintmann regarding administrative claims for refund	0.30	214.50
12/01/2008	BEH	Meet with N. Leyva regarding administrative claims for refund	0.30	175.50
12/01/2008	BEH	Review and revise administrative claims for refund	1.30	760.50
12/02/2008	SP	Partial attendance at meeting with R. Madan, C. Bowers, B. Hintmann and K. Stults to discuss cover letters for administrative claims for refund	0.20	79.00
12/02/2008	SP	Final review of administrative claim and send the same to Lehman	3.20	1,264.00
12/02/2008	CPB	Review Matter 395 administrative claim	0.40	318.00
12/02/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding administrative claim	0.20	159.00
12/02/2008	RM	Review and revise claim for refund	0.30	244.50
12/02/2008	RM	Office conference with S. Pai, C. Bowers, B. Hintmann and K. Stults regarding claims for refund	0.30	244.50
12/02/2008	BEH	Meet with N. Leyva regarding administrative claims	0.20	117.00
12/02/2008	BEH	Revise administrative claims for refund	1.40	819.00
12/02/2008	BEH	Partial attendance at meeting with S. Pai, C. Bowers, R. Madan, K. Stults regarding administrative claims for refund	0.10	58.50
12/02/2008	BEH	Telephone conference with J. Triolo (Lehman) regarding administrative claims for refund	0.10	58.50
12/02/2008	NJL	Confer with B. Hintmann regarding administrative claims	0.20	143.00
12/02/2008	CPB	Confer with R. Madan, K. Stults, S. Pai and B. Hintmann regarding status of administrative claims for refund	0.30	238.50
12/02/2008	KRS	Office conference with S. Pai, C. Bowers, B. Hintmann and R. Madan regarding claims for refund	0.30	144.00
12/09/2008	KRS	Office conference with B. Hintmann and R. Madan regarding Matter 395	0.20	96.00
12/09/2008	BEH	Office conference with R. Madan and K. Stults regarding Matter 395	0.20	117.00
12/09/2008	RM	Review claim for refund	0.20	163.00

Date	TKP	Description	Hours	Fees
12/09/2008	RM	Office conference with B. Hintmann and K. Stults regarding Matter 395	0.20	163.00
12/09/2008	BEH	Revise administrative claim for refund	0.40	234.00
12/11/2008	BEH	Telephone conference with J. Triolo (Lehman) regarding 2001-2005 tax computations	0.60	351.00
12/11/2008	BEH	Review 2001-2005 tax computations	1.90	1,111.50
<b>Total:</b>			<b>12.80</b>	<b>\$7,273.50</b>

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	1.00	815.00	815.00
Christopher P. Bowers	Partner	0.90	795.00	715.50
Natan J. Leyva	Partner	0.50	715.00	357.50
Brooke E. Hintmann	Associate	6.50	585.00	3,802.50
Kevin R. Stults	Associate	0.50	480.00	240.00
Sarah Pai	Associate	3.40	395.00	1,343.00
<b>Total:</b>		<b>12.80</b>		<b>\$7,273.50</b>



**Re: Matter 397**

Date	TKP	Description	Hours	Fees
12/11/2008	AC	produced documents	0.60	183.00
12/11/2008	CWC	production documents	0.30	78.00
12/12/2008	CWC	Create document	0.30	78.00
12/12/2008	AC	Prepare	0.30	91.50
12/12/2008	AC	Create	0.20	61.00
<b>Total:</b>			<b>1.70</b>	<b>\$491.50</b>

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	1.10	305.00	335.50
Chad W. Campbell	Lit Sup Spec	0.60	260.00	156.00
<b>Total:</b>		<b>1.70</b>		<b>\$491.50</b>

**Re: Matter 402**

Date	TKP	Description	Hours	Fees
12/01/2008	AMO	Update [REDACTED] IDR index with latest IDRs and responses	0.60	144.00
12/01/2008	AMO	Retrieve IDR FP-18 response for C. Bowers	0.10	24.00
12/03/2008	AMO	Update outstanding IDR list per S. Dillon	0.50	120.00
12/03/2008	SAD	Telephone conference with A. Zangre (Lehman) to review outcome of IRS interactions of previous week	0.60	459.00
12/03/2008	RM	Office conference with S. Dillon regarding LBIE document reports	0.30	244.50
12/03/2008	RM	Telephone conference with S. Dillon, C. Bowers and M. Bardsley (Alvarez) regarding coordination with LBIE	0.80	652.00
12/03/2008	SAD	Office conference with R. Madan regarding LBIE document reports	0.30	229.50
12/03/2008	SAD	Telephone conference with R. Madan, C. Bowers and M. Bardsley (Alvarez) regarding coordination with LBIE	0.80	612.00
12/03/2008	SAD	Draft response to PwC questions regarding coordination with LBIE	1.80	1,377.00
12/03/2008	CPB	Review PwC questions regarding coordination with LBIE	0.60	477.00
12/03/2008	CPB	Partial participation on telephone conference with M. Bardsley (Alvarez), S. Dillon and R. Madan regarding coordination with LBIE	0.20	159.00
12/03/2008	CPB	Review responses to PwC questions regarding coordination with LBIE	0.40	318.00
12/04/2008	SAD	Finalize response to questions posed by PwC/Linklaters regarding coordination with LBIE	1.10	841.50
12/04/2008	SAD	Exchange multiple emails with M. Bardsley (Alvarez) regarding coordination with LBIE	0.30	229.50
12/04/2008	SAD	Office conference with R. Madan regarding LBIE discovery issue	0.20	153.00
12/04/2008	RM	Office conference with S. Dillon regarding LBIE discovery issue	0.20	163.00
12/04/2008	RM	Revise memorandum to Linklaters regarding LBIE discovery issue	0.50	407.50

Date	TKP	Description	Hours	Fees
12/08/2008	RM	Telephone conference with S. Hoffman (Alvarez) regarding LBIE discovery	0.40	326.00
12/08/2008	RM	Review newly issued IDRs	0.20	163.00
12/08/2008	SAD	Office conference with C. Bowers and R. Madan regarding IDR responses	0.10	76.50
12/08/2008	RM	Office conference with S. Dillon and C. Bowers regarding IDR responses	0.10	81.50
12/08/2008	SAD	Review IDRs	0.10	76.50
12/08/2008	CPB	Office conference with S. Dillon and R. Madan regarding IDR responses	0.10	79.50
12/08/2008	AMO	Update [REDACTED] latest IDRs and responses	0.80	192.00
12/08/2008	AMO	Compare outstanding IDR list from S. Dillon [REDACTED]	0.80	192.00
12/08/2008	AMO	E-mail to M. Covington (Lehman) requesting copies of missing IDR responses	0.10	24.00
12/08/2008	SAD	Review coordination efforts with LBIE	0.20	153.00
12/08/2008	SAD	Telephone conference with M. Bardsley (Alvarez) regarding coordination with LBIE	0.20	153.00
12/08/2008	SAD	Email R. Madan and C. Bowers regarding telephone conference with M. Bardsley (Alvarez)	0.10	76.50
12/09/2008	SAD	Email exchange with Linklaters regarding LBIE coordination	0.10	76.50
12/09/2008	AC	Telephone conference with S. Dillon and G. Witczak (Lehman) regarding status of [REDACTED] multiple transactions	0.60	183.00
12/09/2008	AC	Assist A. Owens with questions regarding [REDACTED]	0.10	30.50
12/09/2008	CPB	Telephone conference with N. Porter (Linklaters), J. Grant (Linklaters), R. Madan and S. Dillon regarding LBIE discovery	1.20	954.00
12/09/2008	CPB	Office conference with R. Madan and N. Leyva regarding documentation for Matter 474 and Matter 489	0.20	159.00
12/09/2008	SAD	Review IDRs IE-157, 163, 170	0.40	306.00
12/09/2008	SAD	Conference call with N. Porter (Linklaters), J. Grant (Linklaters), R. Madan and C. Bowers regarding coordination with LBIE	1.20	918.00

Date	TKP	Description	Hours	Fees
12/09/2008	SAD	Conference call with D. Steinberg (Lehman) and J. Wong (Lehman) regarding responses to IDR IE-157, 163, 170	1.00	765.00
12/09/2008	AMO	Update [REDACTED] latest IDRs and responses from M. Covington (Lehman)	1.20	288.00
12/09/2008	RM	Office conference with C. Bowers and N. Leyva regarding documentation for Matter 474 and Matter 489	0.20	163.00
12/09/2008	NJL	Office conference with C. Bowers and R. Madan regarding documentation for Matter 474 and Matter 489	0.20	143.00
12/09/2008	SAD	Office conference with R. Madan regarding Issues relating to IDRs IE-157, IE-163, and IE-170	0.30	229.50
12/09/2008	SAD	Telephone conference with A. Currin and G. Witczak (Lehman) regarding status of [REDACTED] multiple transactions	0.60	459.00
12/09/2008	RM	Review and revise agreement between LBI and LBHI	1.10	896.50
12/09/2008	RM	Telephone conference with N. Porter (Linklaters), J. Grant (Linklaters), S. Dillon and C. Bowers regarding LBIE discovery	1.20	978.00
12/09/2008	RM	Office conference with S. Dillon regarding Issues relating to IDRs IE-157, IE-163, and IE-170	0.30	244.50
12/10/2008	AMO	E-mail exchange with M. Covington (Lehman) regarding IDR IE-108	0.10	24.00
12/10/2008	AMO	Identify and forward IDR IE-108 attachments to S. Dillon	0.10	24.00
12/10/2008	AMO	Follow-up e-mail to M. Covington (Lehman) regarding remaining outstanding IDR responses	0.20	48.00
12/10/2008	AC	Develop tracking spreadsheet for all new discovery requests and [REDACTED]	2.50	762.50
12/10/2008	CPB	Telephone conference with S. Dillon regarding background relating to IDRs IE-157, 163, 170	0.40	318.00
12/10/2008	CPB	Office conference with S. Dillon regarding approach for responses to IDRs IE-157, 163, 170	0.40	318.00
12/10/2008	CPB	Telephone conference with D. Steinberg (Lehman), J. Wong (Lehman), and S. Dillon regarding approach for responses to IDRs IE-157, 163 and 170	0.70	556.50
12/10/2008	CPB	Review slides and background information relating to IDRs IE-157, 163, 170	0.40	318.00
12/10/2008	SAD	Telephone conference with C. Bowers regarding IDRs IE-157, 163 and 170	0.40	306.00
12/10/2008	SAD	Review background documents related to IDR IE-125	0.40	306.00

Date	TKP	Description	Hours	Fees
12/10/2008	SAD	Office conference with C. Bowers regarding approach for responses to IDRs IE-157, 163, 170	0.40	306.00
12/10/2008	SAD	Telephone conference with D. Steinberg (Lehman), J. Wong (Lehman) and C. Bowers regarding approach for responses to IDRs IE-157, 163, 170	0.70	535.50
12/11/2008	SAD	[REDACTED]	0.20	153.00
12/11/2008	SAD	Telephone conference with A. Zangre (Lehman) and A. Owens regarding audit status	0.30	229.50
12/11/2008	AMO	Attend weekly audit call with S. Dillon and A. Zangre (Lehman)	0.30	72.00
12/11/2008	AMO	Meet with A. Currin to discuss issues [REDACTED]	0.10	24.00
12/11/2008	SAD	Office conference with A. Currin regarding status [REDACTED]	0.10	76.50
12/11/2008	JHH	Conference with A. Currin regarding reviewing [REDACTED] production sets	0.30	91.50
12/11/2008	AC	Conference with A. Owens regarding editing documents [REDACTED]	0.10	30.50
12/11/2008	AC	Troubleshoot and resolve issues [REDACTED]	0.30	91.50
12/11/2008	AC	Telephone conference with G. Wiczak (Lehman) regarding status [REDACTED]	0.20	61.00
12/11/2008	AC	Conference with J. Hensel regarding reviewing [REDACTED] production sets	0.30	91.50
12/11/2008	AC	[REDACTED]	0.30	91.50
12/11/2008	AC	Review and respond to e-mail from S. Dillon regarding [REDACTED]	0.10	30.50
12/11/2008	AC	Review status and tracking information for [REDACTED]	0.50	152.50
12/11/2008	AC	Conference with S. Dillon regarding status [REDACTED]	0.10	30.50
12/12/2008	RM	Telephone conference with S. Hoffman (Alvarez) regarding Issues relating to IDRs IE-157, IE-163, and IE-170	0.40	326.00
12/12/2008	AC	Office conference with S. Dillon regarding [REDACTED]	0.20	61.00
12/12/2008	SAD	Office conference with A. Currin regarding [REDACTED]	0.20	153.00

Date	TKP	Description	Hours	Fees
12/12/2008	AMO	Review e-mail from M. Covington (Lehman) with IDR DOM-121 and response to IDR DOM-39	0.10	24.00
12/12/2008	AMO	Review e-mail from M. Covington (Lehman) with responses to IDRs IE-124, IE-145, and IE-146	0.10	24.00
12/12/2008	SAD	Exchange e-mails with G. Witczak (Lehman) regarding [REDACTED]	0.10	76.50
12/12/2008	AC	Email exchange with G. Witczak (Lehman) regarding [REDACTED]	0.20	61.00
12/12/2008	AC	Assist A. Owens with updating documents [REDACTED]	0.40	122.00
12/12/2008	CPB	Office conference with R. Madan regarding Issues relating to IDRs IE-157, IE-163, and IE-170	0.20	159.00
12/12/2008	CPB	Telephone conference with D. Steinberg (Lehman) regarding Issues relating to IDRs IE-157, IE-163, and IE-170	0.30	238.50
12/12/2008	RM	Office conference with C. Bowers regarding Issues relating to IDRs IE-157, IE-163, and IE-170	0.20	163.00
12/15/2008	AMO	Update IDR index with new IDRs DOM-120-123, ENG-39-40, IE-166-170, and ET-08	0.50	120.00
12/15/2008	AMO	Update [REDACTED] IDR 121 and responses to IDRs DOM-39, IE-124, and IE-145-146	0.40	96.00
12/15/2008	AMO	Confer with A. Currin regarding [REDACTED]	0.10	24.00
12/15/2008	AC	Confer with A. Owens regarding [REDACTED]	0.10	30.50
12/15/2008	AC	Prepare e-mail to G. Witczak (Lehman) regarding status [REDACTED]	0.10	30.50
12/16/2008	SAD	E-mail exchanges with M. Bardsley (Alvarez) regarding LBIE coordination and with N. Porter (Linklaters) regarding the same	0.40	306.00
12/16/2008	RM	Office conference with S. Dillon and K. Stults regarding discovery matters	0.20	163.00
12/16/2008	AC	Conference with S. Dillon regarding status of [REDACTED]	0.20	61.00
12/16/2008	AC	Conferences with J. Hensel regarding [REDACTED]	0.40	122.00
12/16/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding Transition Services Agreement	0.30	238.50

Date	TKP	Description	Hours	Fees
12/16/2008	CPB	Review Transition Services Agreement	0.40	318.00
12/16/2008	CPB	Office conference with A. Krause regarding Transition Services Agreement and follow-up analysis	0.20	159.00
12/16/2008	KRS	Office conference with R. Madan and S. Dillon regarding discovery matters	0.20	96.00
12/16/2008	ASK	Confer with C. Bowers regarding Transition Services Agreement	0.20	79.00
12/16/2008	ASK	Review Transition Services Agreement and prepare a list of relevant materials	2.40	948.00
12/16/2008	AMO	Update [REDACTED] index with IDR-171	0.20	48.00
12/16/2008	SAD	Confer with A. Currin regarding [REDACTED]	0.20	153.00
12/16/2008	JHH	Confer with A. Currin regarding [REDACTED]	0.40	122.00
12/16/2008	KO	Further review of and comment on agreement between LBI and LBHI	0.70	353.50
12/16/2008	SAD	Office conference with R. Madan, K. Stults regarding discovery matters	0.20	153.00
12/17/2008	SAD	E-mail exchanges with K. Stults and A. Currin regarding [REDACTED]	0.30	229.50
12/17/2008	SAD	Review new IDRs 171, 172	0.50	382.50
12/17/2008	SAD	Telephone call with G. Witczak (Lehman) and A. Currin regarding [REDACTED]	0.40	306.00
12/17/2008	SAD	Office conference with A. Currin regarding [REDACTED]	0.40	306.00
12/17/2008	AMO	Update [REDACTED] index with IDR IE-172	0.20	48.00
12/17/2008	AC	Telephone conference with G. Witczak (Lehman) and S. Dillon regarding [REDACTED]	0.40	122.00
12/17/2008	AC	Office conference with S. Dillon regarding [REDACTED]	0.40	122.00
12/17/2008	AC	Conferences with J. Hensel regarding [REDACTED]	0.70	213.50
12/17/2008	RM	Office conference with J. Triolo (Lehman) regarding [REDACTED]	0.40	326.00
12/17/2008	JHH	Confer with A. Currin regarding [REDACTED]	0.70	213.50

Date	TKP	Description	Hours	Fees
12/19/2008	AC	Prepare e-mail to G. Witzak (Lehman) regarding scheduling of meetings	0.10	30.50
12/22/2008	RM	Review agreement between LBI and LBHI	0.80	652.00
12/22/2008	RM	Telephone conference with J. Triolo (Lehman) regarding document collection	0.40	326.00
12/22/2008	AMO	Organize and compile audit documents	0.30	72.00
12/22/2008	AC	Telephone conference with G. Witzak (Lehman) regarding options for moving forward on resources for [REDACTED]	0.30	91.50
12/22/2008	AC	Prepare e-mails [REDACTED] for S. Dillon	0.30	91.50
12/23/2008	AC	Prepare chart [REDACTED] and e-mail to G. Witzak (Lehman) for updates	0.40	122.00
12/23/2008	AC	Prepare e-mail to G. Witzak (Lehman) regarding [REDACTED]	0.20	61.00
12/24/2008	AC	E-mail correspondence with G. Witzak (Lehman) regarding status [REDACTED]	0.30	91.50
12/29/2008	AMO	Organize and compile audit documents	0.20	48.00
12/29/2008	RM	Telephone conference with A. Zangre (Lehman) regarding IRS meeting	0.20	163.00
12/30/2008	RM	Telephone conference with T. Taggart (Lehman) and A. Zangre (Lehman) regarding IRS audit	0.50	407.50
12/30/2008	AC	Telephone conference with R. Madan regarding upcoming changes to [REDACTED]	0.10	30.50
12/30/2008	AC	Prepare e-mail to G. Witzak (Lehman) regarding upcoming changes [REDACTED]	0.10	30.50
12/30/2008	AMO	Update [REDACTED] IDR CAS-08	0.20	48.00
12/30/2008	RM	Confer with A. Currin regarding [REDACTED]	0.10	81.50
12/31/2008	AC	Prepare update e-mail to S. Dillon regarding [REDACTED]	0.20	61.00
<b>Total:</b>			<b>51.60</b>	<b>\$29,752.00</b>

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	8.50	815.00	6,927.50
Christopher P. Bowers	Partner	6.00	795.00	4,770.00



Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	14.60	765.00	11,169.00
Natan J. Leyva	Partner	0.20	715.00	143.00
Kevin Otero	Associate	0.70	505.00	353.50
Kevin R. Stults	Associate	0.20	480.00	96.00
Arielle S. Krause	Associate	2.60	395.00	1,027.00
Jeannie H. Hensel	Paralegal V	1.40	305.00	427.00
Alan Currin	CntrLitSupport	10.20	305.00	3,111.00
Angela M. Owens	Paralegal II	7.20	240.00	1,728.00
Total:		51.60		\$29,752.00

**Re: Matter 474**

Date	TKP	Description	Hours	Fees
12/01/2008	CPB	Review and revise administrative claim	1.30	1,033.50
12/01/2008	AMO	Retrieve prior audit revenue agent reports for IDRs IE-14, IE-24 and IE-27 for C. Bowers	0.30	72.00
12/01/2008	RM	Review and revise claim for refund	0.30	244.50
12/01/2008	MK	Research regarding Inland Revenue interpretations of US treaty or similar treaties	7.50	2,962.50
12/02/2008	MK	Continue research regarding Inland Revenue interpretations of US treaty or similar treaties	8.20	3,239.00
12/03/2008	CPB	Confer with N. Leyva regarding research on tax treaties	0.20	159.00
12/03/2008	CPB	Confer with M. Kitchen regarding research on tax treaties	0.90	715.50
12/03/2008	NJL	Confer with C. Bowers regarding research on tax treaties	0.20	143.00
12/03/2008	MK	Conference with C. Bowers regarding research on tax treaties	0.90	355.50
12/03/2008	MK	Continue research regarding Inland Revenue interpretations of US treaty or similar treaties	4.70	1,856.50
12/08/2008	DHB	Confer with C. Bowers regarding corresponding adjustments	0.80	780.00
12/08/2008	RM	Office conference with K. Stults and C. Bowers regarding administrative claim	0.20	163.00
12/08/2008	CPB	Analyze corresponding adjustments	1.50	1,192.50
12/08/2008	CPB	Office conference with D. Brockway regarding corresponding adjustments	0.80	636.00
12/08/2008	CPB	Office conference with R. Madan and K. Stults regarding administrative claim	0.20	159.00
12/08/2008	MK	Research regarding secondary commentary on [REDACTED] of US Treaty from UK perspective	4.60	1,817.00
12/08/2008	KRS	Office conference with R. Madan and C. Bowers regarding administrative claim	0.20	96.00
12/09/2008	MK	Continue Research regarding secondary commentary on [REDACTED] of US Treaty from UK perspective	5.40	2,133.00
12/09/2008	CPB	Review research regarding corresponding adjustments	0.70	556.50
12/10/2008	MK	Continue Research regarding secondary commentary on [REDACTED] of US Treaty from UK perspective	6.40	2,528.00

Date	TKP	Description	Hours	Fees
12/11/2008	MK	Continue Research regarding secondary commentary on [REDACTED] of US Treaty from UK perspective	6.00	2,370.00
12/11/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding corresponding adjustments	0.70	556.50
12/12/2008	MK	Conference with C. Bowers regarding UK research on tax treaties	0.50	197.50
12/12/2008	MK	Continue Research regarding secondary commentary on [REDACTED] of US Treaty from UK perspective	6.30	2,488.50
12/12/2008	CPB	Confer with M. Kitchen regarding UK research	0.50	397.50
12/15/2008	MK	Research regarding secondary commentary on [REDACTED] of similar provisions in other UK treaties from UK perspective	5.40	2,133.00
12/16/2008	MK	Continue research regarding secondary commentary on [REDACTED] of similar provisions in other UK treaties from UK perspective	4.90	1,935.50
12/16/2008	CPB	Telephone conference with J. Wilson to discuss client contacts and documentation	0.20	159.00
12/16/2008	JTW	Phone call with C. Bowers to discuss client contacts and documentation	0.20	79.00
12/16/2008	CPB	Draft email summarizing document requests	1.40	1,113.00
12/16/2008	CPB	Office conference with R. Madan regarding document requests	0.10	79.50
12/16/2008	CPB	Review Lehman emails regarding Matter 474 transaction	0.70	556.50
12/16/2008	CPB	Telephone conference with J. Triolo (Lehman) and J. Ciongoli (Lehman) regarding document requests	0.40	318.00
12/16/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding [REDACTED]	0.70	556.50
12/16/2008	CPB	Review M. Kitchen research	1.30	1,033.50
12/16/2008	RM	Confer with C. Bowers regarding documentation	0.10	81.50
12/17/2008	RM	Office conference with S. Dillon regarding [REDACTED]	0.40	326.00
12/17/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding documentation	0.40	318.00
12/17/2008	CPB	Review new documentation from J. Triolo (Lehman)	2.60	2,067.00
12/17/2008	MK	Continue research regarding secondary commentary on [REDACTED] of similar provisions in other UK treaties from UK perspective	4.20	1,659.00
12/17/2008	SAD	Office conference with R. Madan regarding [REDACTED]	0.40	306.00

Date	TKP	Description	Hours	Fees
12/17/2008	JTW	Review client documentation received from C. Bowers	0.60	237.00
12/18/2008	AC	Telephone conference with B. Rheder (Alvarez), R. Madan and S. Dillon regarding [REDACTED]	0.60	183.00
12/18/2008	AC	Prepare summary of conference call with Alvarez & Marsal for G. Witczak (Lehman)	0.30	91.50
12/18/2008	SAD	Telephone conference with B. Rheder (Alvarez), R. Madan, A. Currin regarding [REDACTED]	0.60	459.00
12/18/2008	CPB	Meet with J. Triolo (Lehman) and J. Wilson regarding documentation	0.80	636.00
12/18/2008	RM	Telephone conference with B. Rheder (Alvarez & Marsal), S. Dillon and A. Currin regarding [REDACTED]	0.60	489.00
12/18/2008	MK	Continue research regarding secondary commentary on [REDACTED] of similar provisions in other UK treaties from UK perspective	3.70	1,461.50
12/18/2008	JTW	Meet with J. Triolo (Lehman) and C. Bowers to discuss client documentation	0.80	316.00
12/19/2008	JTW	Prepare [REDACTED] outline for C. Bowers	2.40	948.00
12/19/2008	MK	Continue research regarding secondary commentary on [REDACTED] of similar provisions in other UK treaties from UK perspective	2.10	829.50
12/19/2008	RM	Review N. Porters (Linklaters) email	0.30	244.50
12/19/2008	RM	Draft email to S. Dillon regarding Linklaters' email	0.40	326.00
12/19/2008	RM	Telephone conference with S. Dillon and C. Bowers regarding Linklaters' email	0.30	244.50
12/19/2008	NJL	Confer with C. Bowers and S. Pai regarding [REDACTED] outline	0.10	71.50
12/19/2008	NJL	Confer with C. Bowers and S. Dillon regarding PwC letter	0.10	71.50
12/19/2008	SAD	Telephone conference with C. Bowers and N. Leyva regarding PwC letter	0.10	76.50
12/19/2008	CPB	Confer with S. Pai and N. Leyva regarding [REDACTED] outlines	0.10	79.50
12/19/2008	SP	Discuss [REDACTED] outline with C. Bowers and N. Leyva	0.10	39.50
12/19/2008	SP	Edit [REDACTED] outline per conversation with C. Bowers	0.90	355.50

Date	TKP	Description	Hours	Fees
12/19/2008	SAD	Office conference with C. Bowers regarding coordination with LBIE	0.30	229.50
12/19/2008	SAD	Telephone conference with R. Madan and C. Bowers regarding coordination with LBIE	0.30	229.50
12/19/2008	SAD	Draft response to Linklaters' LBIE questions regarding LBHI discovery requests	1.60	1,224.00
12/19/2008	CPB	Telephone conference with S. Dillon and N. Leyva regarding PwC letter	0.10	79.50
12/19/2008	CPB	Review PwC letter	0.30	238.50
12/19/2008	CPB	Office conference with S. Dillon regarding PwC letter	0.30	238.50
12/19/2008	CPB	Telephone conference with S. Dillon and R. Madan regarding response to PwC letter	0.30	238.50
12/19/2008	CPB	Review and revise list of [REDACTED]	0.80	636.00
12/21/2008	CPB	Review R. Madan response to PwC and associated emails	0.30	238.50
12/21/2008	RM	Draft memo responding to N. Porter's (Linklaters) email	1.90	1,548.50
12/21/2008	RM	Email to C. Bowers and S. Dillon regarding N. Porter's (Linklaters) email	0.20	163.00
12/22/2008	CPB	Work on document list for PwC	0.70	556.50
12/22/2008	MK	Continue research regarding secondary commentary on [REDACTED] of similar provisions in other UK treaties from UK perspective	2.50	987.50
12/22/2008	RM	Office conference with C. Bowers regarding documentation	0.30	244.50
12/22/2008	RM	Work on memorandum to Linklaters	1.10	896.50
12/22/2008	CPB	Office conference with R. Madan regarding PwC letter	0.30	238.50
12/23/2008	RM	Telephone conference with C. Bowers regarding documentation	0.30	244.50
12/23/2008	RM	Telephone conference with N. Porter (Linklaters), M. Warren (Linklaters) and S. Dillon regarding document collection	0.60	489.00
12/23/2008	RM	Office conference with S. Dillon regarding document collection	0.20	163.00
12/23/2008	RM	Review materials in preparation for telephone conference with N. Porter (Linklaters)	0.20	163.00
12/23/2008	SAD	Confer with R. Madan regarding document collection	0.20	153.00
12/23/2008	SAD	Prepare for telephone conference with N. Porter (Linklaters) regarding coordination with LBIE	0.30	229.50

Date	TKP	Description	Hours	Fees
12/23/2008	SAD	Telephone conference with N. Porter (Linklaters), M. Warren (Linklaters), and R. Madan regarding coordination with LBIE	0.60	459.00
12/23/2008	SAD	Office conference with A. Currin regarding LBIE coordination	0.30	229.50
12/23/2008	CPB	Telephone conference with R. Madan regarding comments to document request	0.30	238.50
12/23/2008	CPB	Respond to emails from R. Madan regarding document request	0.30	238.50
12/23/2008	AC	Office conference with S. Dillon regarding data [REDACTED]	0.30	91.50
12/24/2008	RM	Telephone conference with J. Triolo (Lehman) regarding documentation	0.40	326.00
12/29/2008	NJL	Attend part of call with J. Triolo (Lehman), B. Brier (Lehman), and C. Bowers regarding Matter 474 transaction participants	0.40	286.00
12/29/2008	CPB	Telephone conference with J. Triolo (Lehman), B. Brier (Lehman) and N. Leyva regarding [REDACTED]	0.70	556.50
12/29/2008	CPB	Draft email summarizing discussion with J. Triolo (Lehman)	0.10	79.50
12/31/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding [REDACTED]	0.50	397.50
<b>Total:</b>			<b>114.60</b>	<b>\$59,064.50</b>

Name	Title	Hours	Rate	Amount
David H. Brockway	Partner	0.80	975.00	780.00
Rajiv Madan	Partner	7.80	815.00	6,357.00
Christopher P. Bowers	Partner	20.50	795.00	16,297.50
Sheri A. Dillon	Partner	4.70	765.00	3,595.50
Natan J. Leyva	Partner	0.80	715.00	572.00
Kevin R. Stults	Associate	0.20	480.00	96.00
Sarah Pai	Associate	1.00	395.00	395.00
Justin T. Wilson	Law Clerk	4.00	395.00	1,580.00
Miles Kitchin	Law Clerk	73.30	395.00	28,953.50
Alan Currin	CntrLitSupport	1.20	305.00	366.00

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Name	Title	Hours	Rate	Amount
Angela M. Owens	Paralegal II	0.30	240.00	72.00
Total:		114.60		\$59,064.50

Cost Date	Cost Description	Amount
12/19/08	FEDERAL EXPRESS Fedex to W. Harris, IRS, 290 Broadway, New York City, NY	11.39
12/19/08	FEDERAL EXPRESS Fedex to R. Barral, IRS, 33 Maiden Lane, New York City, NY	11.39
Total:		\$22.78

**Re: Matter 489**

<b>Date</b>	<b>TKP</b>	<b>Description</b>	<b>Hours</b>	<b>Fees</b>
12/01/2008	NJL	Office conference with R. Madan regarding claim for refund	0.20	143.00
12/01/2008	AMO	Organize and compile IDR binder	0.30	72.00
12/01/2008	RM	Office conference with N. Leyva regarding claim for refund	0.20	163.00
12/01/2008	NJL	Review and revise refund claims	3.00	2,145.00
12/02/2008	HB	Meet with N. Leyva to review structure of Matter 489 transaction	0.60	225.00
12/02/2008	HB	Begin review of background material for IDR ID-149: notice of proposed adjustment, revenue agents report, protest, response to protest, taxpayer's supplementary submission, slides presented to IRS appeals, [REDACTED] correspondence [REDACTED] legal authorities and journal articles	1.20	450.00
12/02/2008	NJL	Confer with R. Madan regarding transaction	0.10	71.50
12/02/2008	NJL	Confer with H. Banvard regarding transaction structure	0.60	429.00
12/02/2008	RM	Confer with N. Leyva regarding transaction	0.10	81.50
12/03/2008	HB	Continue review and analysis of background materials for IDR IE-149	2.90	1,087.50
12/04/2008	HB	Continue review and analysis of background materials for IDR IE-149	1.00	375.00
12/05/2008	HB	Continue review and analysis of background materials for IDR IE-149	3.50	1,312.50
12/08/2008	HB	Continue review and analysis of background materials for IDR IE-149	3.30	1,237.50
12/09/2008	HB	Meet with N. Leyva to discuss background of IDR IE-149 for 2007	0.50	187.50
12/09/2008	NJL	Continue review and analysis of background materials for IDR IE-149	0.20	143.00
12/09/2008	NJL	Confer with H. Banvard to discuss background of IDR IE-149 for 2007	0.50	357.50
12/10/2008	HB	Continue review and analysis of background materials for IDR IE-149	3.20	1,200.00



Date	TKP	Description	Hours	Fees
12/11/2008	NJL	Confer with C. Bowers regarding status of refund claims	0.20	143.00
12/11/2008	AC	Prepare document levels for production documents	0.10	30.50
12/11/2008	CWC	Prepare recent production documents [REDACTED]	0.50	130.00
12/11/2008	CWC	Load production documents to discovery application and process using OCR to extract the document level text	0.20	52.00
12/11/2008	CPB	Confer with N. Leyva regarding refund claim	0.20	159.00
12/11/2008	AMO	Confirm production bates ranges for IDR IE-149 and IE-150 with C. Campbell	0.10	24.00
12/11/2008	CWC	Confer with A. Owens regarding production Bates ranges	0.10	26.00
12/12/2008	CWC	[REDACTED]	0.30	78.00
12/12/2008	AC	Prepare stored lists for production documents, populate the production, prepare production, check production number sequencing, have production locked and check final production	0.50	152.50
12/12/2008	AC	[REDACTED]	0.20	61.00
12/17/2008	CPB	Office conference with N. Leyva regarding new documentation	0.20	159.00
12/17/2008	NJL	Confer with C. Bowers regarding new documents	0.20	143.00
12/17/2008	NJL	Confer with H. Banvard regarding IDR IE-149	0.20	143.00
12/17/2008	NJL	Review Matter 489 transaction documents	4.80	3,432.00
12/17/2008	AMO	Organize 2001-2007 IDR binder for H. Banvard	0.40	96.00
12/17/2008	HB	Confer with N. Leyva regarding IDR IE-149	0.20	75.00
12/17/2008	HB	Review 2001-2004 spreadsheets forwarded by J. Triolo (Lehman)	1.80	675.00
12/18/2008	HB	Attend part of meeting with N. Leyva, C. Bowers, and J. Triolo (Lehman) regarding documentation and IDR IE-149	0.50	187.50
12/18/2008	CPB	Meet with J. Triolo (Lehman), H. Banvard and N. Leyva regarding documentation and IDR IE-149	0.80	636.00
12/18/2008	NJL	Confer with C. Bowers, J. Triolo (Lehman) and H. Banvard regarding IDR IE-149	0.80	572.00
12/19/2008	NJL	[REDACTED]	0.20	143.00

Date	TKP	Description	Hours	Fees
12/19/2008	CPB	Office conference with N. Leyva regarding Matter 489 issues	0.30	238.50
12/19/2008	NJL	Confer with C. Bowers regarding Matter 489 issues	0.30	214.50
12/21/2008	NJL	Review Matter 489 transaction documents and formulate list of document requests for LBIE	1.00	715.00
12/22/2008	NJL	Confer with C. Bowers regarding documents	0.10	71.50
12/22/2008	HB	Meet with N. Leyva to discuss compilation of documents for 1997-2000 tax years	0.30	112.50
12/22/2008	RM	Meet with C. Bowers regarding documentation	0.10	81.50
12/22/2008	CPB	Office conference with N. Leyva regarding document list	0.10	79.50
12/22/2008	CPB	Telephone conference with N. Leyva and J. Triolo (Lehman) regarding documentation	0.80	636.00
12/22/2008	CPB	Office conference with R. Madan regarding document list	0.10	79.50
12/22/2008	NJL	Review transaction documentation	1.00	715.00
12/22/2008	NJL	Attend part of call with John Triolo (Lehman) and C. Bowers regarding documents for 1997-2000 audit cycle	0.40	286.00
12/22/2008	NJL	Confer with H. Banvard regarding 1997-2000 documents	0.30	214.50
12/23/2008	NJL	Confer with R. Madan regarding documentation	0.30	214.50
12/23/2008	NJL	Review documents and arguments for 1997-2000 Matter 489 transactions	3.20	2,288.00
12/23/2008	NJL	Meet with H. Banvard to discuss documents for 1997-2000 tax years	1.00	715.00
12/23/2008	RM	Office conference with N. Leyva regarding documentation	0.30	244.50
12/23/2008	HB	Meet with N. Leyva to discuss documents for 1997-2000 tax years	1.00	375.00
12/23/2008	HB	Review and evaluate documents for 1997-2000 tax years	3.00	1,125.00
12/29/2008	NJL	Review documents sent by J. Triolo (Lehman)	0.10	71.50
12/29/2008	NJL	Confer with J. Triolo (Lehman) regarding 1997 tax figures	0.20	143.00
12/29/2008	NJL	Confer with H. Banvard regarding status of Matter 489	0.10	71.50
12/29/2008	NJL	Review J. Triolo (Lehman) email with attachments	0.10	71.50
12/29/2008	HB	Confer with N. Leyva regarding status of Matter 489	0.10	37.50
12/29/2008	CPB	Telephone conference with J. Triolo (Lehman), B. Brier (Lehman) and N. Leyva regarding [REDACTED]	0.40	318.00

Date	TKP	Description	Hours	Fees
12/29/2008	NJL	Confer with J. Triolo (Lehman), B. Brier (Lehman), and C. Bowers regarding Matter 489 participants	0.40	286.00
12/30/2008	CPB	Telephone conference with N. Leyva regarding Matter 489 issues	0.40	318.00
12/30/2008	RM	Multiple telephone conferences with N. Leyva and J. Triolo (Lehman) regarding documentation	0.80	652.00
12/30/2008	RM	Office conference with N. Leyva regarding 1997 claim	0.30	244.50
12/30/2008	NJL	Conduct analysis of arguments, including drafting Matter 489 arguments	2.80	2,002.00
12/30/2008	NJL	Confer with R. Madan regarding 1997 figures	0.30	214.50
12/30/2008	NJL	Confer with C. Bowers regarding Matter 489 arguments	0.40	286.00
12/30/2008	NJL	Confer with J. Triolo (Lehman) and R. Madan regarding LBIE documents and participants in 1997-2000 transaction	0.80	572.00
<b>Total:</b>			<b>54.70</b>	<b>\$30,492.00</b>

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	1.80	815.00	1,467.00
Christopher P. Bowers	Partner	3.30	795.00	2,623.50
Natan J. Leyva	Partner	23.80	715.00	17,017.00
Honor Banvard	Law Clerk	23.10	375.00	8,662.50
Alan Currin	CntrLitSupport	0.80	305.00	244.00
Chad W. Campbell	Lit Sup Spec	1.10	260.00	286.00
Angela M. Owens	Paralegal II	0.80	240.00	192.00
<b>Total:</b>		<b>54.70</b>		<b>\$30,492.00</b>

Cost Date	Cost Description	Amount
12/31/08	256 Photocopies for the period 12/1 - 12/31/08	51.20
12/31/08	358 Color Photocopies for the period 12/1 - 12/31/08	107.40
<b>Total:</b>		<b>\$158.60</b>

**Re: Matter 502**

Date	TKP	Description	Hours	Fees
12/03/2008	AC	Update privilege log identification numbers [REDACTED]	0.20	61.00
12/16/2008	AMO	Organize privilege log binder for Matter 502-1	0.50	120.00
12/16/2008	AMO	Organize privilege log binder for Matter 502-2	0.50	120.00
12/16/2008	AMO	Organize privilege log binder for Matter 502-3	0.50	120.00
<b>Total:</b>			<b>1.70</b>	<b>\$421.00</b>

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	0.20	305.00	61.00
Angela M. Owens	Paralegal II	1.50	240.00	360.00
<b>Total:</b>		<b>1.70</b>		<b>\$421.00</b>

**Re: Matter 561**

Date	TKP	Description	Hours	Fees
12/01/2008	AC	Meet with F. Abdel-Nour to discuss where to locate and how to print out the production set for M. King [REDACTED]	0.10	30.50
12/01/2008	AC	Research and locate document sets prepared by M. King and identify sets for A. Abdel-Nour	0.70	213.50
12/01/2008	FA	Meet with A. Currin to discuss where to locate and how to print out the production set for M. King [REDACTED]	0.10	21.50
12/01/2008	FA	Compile [REDACTED] documents for M. King [REDACTED]	3.40	731.00
12/01/2008	JHH	Update docket	0.20	61.00
12/02/2008	FA	Compile [REDACTED] documents for M. King [REDACTED]	5.20	1,118.00
12/02/2008	AC	Review and respond to e-mail from F. Abdel-Nour regarding production options for documents [REDACTED]	0.20	61.00
12/03/2008	FA	Compile [REDACTED] documents for M. King [REDACTED]	6.10	1,311.50
12/03/2008	FA	Compile production set for Matter 561	0.60	129.00
12/03/2008	MK	Search [REDACTED] for documents responsive to summonses	3.20	1,536.00
12/04/2008	FA	Remove duplicates from production set [REDACTED]	0.40	86.00
12/04/2008	FA	Discuss with M. King how to prepare the production set	0.10	21.50
12/04/2008	FA	Discuss with M. King questions and comments regarding the production set	0.10	21.50
12/04/2008	FA	Compile production set for Matter 561	1.70	365.50
12/04/2008	MK	Meet with F. Abdel-Nour to discuss production set in response to summonses	0.10	48.00
12/04/2008	MK	Meet with F. Abdel-Nour to discuss de-duping of production set	0.10	48.00
12/04/2008	MK	Review documents [REDACTED] for potential production set in response to summonses	5.20	2,496.00
12/04/2008	MK	Compile privilege log and draft cover letter in response to summonses	2.20	1,056.00

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Date	TKP	Description	Hours	Fees
12/05/2008	FA	Remove duplicates from production set [REDACTED]	3.90	838.50
12/05/2008	MK	Review and assess documents in response to summonses	2.80	1,344.00
12/06/2008	MK	Review and assess documents in response to summonses	1.80	864.00
12/07/2008	MK	Review and assess documents in response to summonses	1.60	768.00
12/08/2008	MK	Review and assess documents in response to summonses	5.60	2,688.00
12/08/2008	MK	Draft memo regarding questions for B. Brier (Lehman)	1.20	576.00
12/08/2008	KRS	[REDACTED]	0.20	96.00
12/08/2008	KRS	Research and create [REDACTED]	0.40	192.00
12/08/2008	KRS	Draft questions and documents to send to B. Brier (Lehman) regarding summonses for Matter 561	3.20	1,536.00
12/08/2008	FA	Prepare [REDACTED] potentially privileged documents	3.00	645.00
12/08/2008	FA	Prepare [REDACTED] production documents [REDACTED]	1.90	408.50
12/08/2008	AC	Assist F. Abdel-Nour with questions regarding the production of document sets [REDACTED]	0.20	61.00
12/08/2008	AC	Telephone conference with K. Stults regarding [REDACTED]	0.20	61.00
12/08/2008	AC	Conference with M. King regarding [REDACTED]	0.20	61.00
12/08/2008	AC	Prepare [REDACTED] and e-mail to G. Witczak (Lehman)	0.30	91.50
12/08/2008	AC	Telephone conference with [REDACTED]	0.30	91.50
12/08/2008	SAD	Review and edit [REDACTED]	0.10	76.50
12/08/2008	AMO	Identify and retrieve documents for K. Stults	0.20	48.00
12/08/2008	KRS	Telephone conference with A. Currin regarding [REDACTED]	0.20	96.00
12/08/2008	MK	Telephone conference with R. Madan regarding revised list of questions for B. Brier (Lehman) meeting	0.30	144.00
12/08/2008	MK	Conference with A. Currin regarding [REDACTED]	0.20	96.00
12/08/2008	RM	Revise list of questions for B. Brier (Lehman) meeting	0.60	489.00
12/08/2008	RM	Telephone conference with M. King regarding revised list of questions for B. Brier (Lehman) meeting	0.30	244.50

Date	TKP	Description	Hours	Fees
12/08/2008	RM	Telephone conference with B. Brier (Lehman) regarding summons response	0.40	326.00
12/09/2008	RM	Review summons	0.30	244.50
12/09/2008	RM	Telephone conference with B. Brier and M. King regarding summons' response	0.50	407.50
12/09/2008	MK	Office conference with S. Dillon regarding [REDACTED]	0.30	144.00
12/09/2008	MK	Call with B. Brier (Lehman) to discuss responses to summonses	0.50	240.00
12/09/2008	MK	Review [REDACTED] to determine the type of transactions the clients listed in summons may have entered into and assess privilege	6.80	3,264.00
12/09/2008	MK	Telephone conference with B. Brier (Lehman) and R. Madan regarding summons response	0.50	240.00
12/09/2008	AC	Telephone conference with S. Dillon and G. Witczak (Lehman) regarding status of [REDACTED] multiple transactions	0.30	91.50
12/09/2008	AC	[REDACTED] for K. Stults	0.30	91.50
12/09/2008	AC	Review result report and e-mail G. Witczak (Lehman) questions regarding the same	0.40	122.00
12/09/2008	FA	Compile [REDACTED] documents [REDACTED]	2.80	602.00
12/09/2008	KRS	Identify documents and questions for B. Brier (Lehman) regarding Matter 561 summons	0.80	384.00
12/09/2008	KRS	Finalize and send e-mail to B. Brier (Lehman) regarding Matter 561 summons	0.30	144.00
12/09/2008	SAD	Office conference with M. King regarding additional document searches	0.30	229.50
12/09/2008	SAD	Telephone conference with G. Witczak (Lehman) and A. Currin regarding status [REDACTED]	0.30	229.50
12/10/2008	RM	Telephone conference with B. Brier (Lehman), M. King and K. Stults to discuss transactions at issue in the summonses	0.90	733.50
12/10/2008	RM	Email exchange with J. Triolo (Lehman) regarding organizational structure	0.10	81.50
12/10/2008	RM	Prepare for meeting with IRS	0.50	407.50
12/10/2008	RM	Review authorities on Matter 561 liability	1.60	1,304.00

Date	TKP	Description	Hours	Fees
12/10/2008	MK	Search [REDACTED] for documents responsive to the IRS summonses and to determine whether any privilege applies	4.20	2,016.00
12/10/2008	MK	Review documents and other materials to prepare for meeting with the IRS regarding the summonses	3.70	1,776.00
12/10/2008	MK	Conference call with B. Brier (Lehman), R. Madan, and K. Stults to discuss transactions at issue in the summonses	0.90	432.00
12/10/2008	KRS	Review and prepare response to summons for Matter 561	2.60	1,248.00
12/10/2008	KRS	Review and prepare for meeting with IRS regarding summonses for Matter 561	2.10	1,008.00
12/10/2008	AC	Prepare tracking spreadsheet [REDACTED]	0.70	213.50
12/10/2008	AC	Telephone conference with S. Dillon and G. Witczak (Lehman) regarding [REDACTED]	0.30	91.50
12/10/2008	AC	Prepare updated [REDACTED] and e-mail to G. Witczak (Lehman)	0.30	91.50
12/10/2008	KRS	Review Matter 561 documents in preparation for phone conference	0.90	432.00
12/10/2008	KRS	Phone conference with R. Madan, M. King and B. Brier (Lehman) regarding Matter 561	0.90	432.00
12/10/2008	SAD	Telephone conference with G. Witczak (Lehman) and A. Currin regarding Matter 561	0.30	229.50
12/11/2008	AC	Research [REDACTED] production status of documents [REDACTED]	0.50	152.50
12/11/2008	AC	Review and respond to e-mail from K. Stults regarding [REDACTED]	0.20	61.00
12/11/2008	AC	Conference with F. Abdel-Nour regarding options for searching for specific document types [REDACTED]	0.10	30.50
12/11/2008	AC	Telephone conferences with [REDACTED]	0.30	91.50
12/11/2008	FA	Research and locate documents referenced in IRS Summons issued regarding Matter 561 for M. King's review	1.10	236.50
12/11/2008	MD	Review authorities relating to Matter 561 and draft response to R. Madan inquiry	0.50	447.50
12/11/2008	FA	Meet with A. Owens to discuss Bates ranges of previous production sets	0.10	21.50
12/11/2008	MK	Meet with K. Stults and Hughes Hubbard to discuss matter 561	0.60	288.00



Date	TKP	Description	Hours	Fees
12/11/2008	MK	Meet with IRS, Hughes Hubbard, R. Madan, and K. Stults regarding summonses	2.70	1,296.00
12/11/2008	MK	Review materials and confer with R. Madan (in part) and K. Stults in preparation for IRS meeting while in transit to New York from Washington, DC for IRS meeting	3.70	1,776.00
12/11/2008	MK	Review documents related to summonses in preparation for IRS meeting	2.10	1,008.00
12/11/2008	AMO	Discuss location of produced items with F. Abdel-Nour	0.10	24.00
12/11/2008	AMO	Retrieve document for F. Abdel-Nour	0.10	24.00
12/11/2008	KRS	Non-working travel from Washington DC to New York for IRS meeting	0.80	384.00
12/11/2008	KRS	Review materials and confer with R. Madan (in part), M. King in preparation for IRS meeting while in transit from Washington, DC to New York for IRS meeting	3.70	1,776.00
12/11/2008	KRS	Meet with M. King and Hughes Hubbard to prepare for meeting with IRS	0.60	288.00
12/11/2008	KRS	Meet with IRS, Hughes Hubbard, R. Madan, M. King regarding summonses	2.70	1,296.00
12/11/2008	KRS	Non-working travel from New York to Washington, DC after IRS meeting	3.40	1,632.00
12/11/2008	MK	Non-working travel time to New York from Washington, DC for IRS meeting	0.80	384.00
12/11/2008	RM	Email exchange with R. Buch and M. Desmond regarding Matter 561 liability	0.40	326.00
12/11/2008	RM	Non-working travel from New York to Washington, DC after IRS meeting	3.20	2,608.00
12/11/2008	RM	Confer with M. King and K. Stults to prepare for meeting with IRS regarding summonses while in transit from Washington DC to New York for IRS meeting	2.50	2,037.50
12/11/2008	RM	Meet with IRS, Hughes Hubbard, K. Stults and M. King regarding Matter 561 summonses in New York	2.70	2,200.50
12/11/2008	MK	Non-working travel time from New York City to Washington, DC after IRS meeting	3.40	1,632.00
12/11/2008	FA	Conference with A. Currin regarding options for searching for specific document types [REDACTED]	0.10	21.50
12/12/2008	CPB	Telephone conference with D. Steinberg (Lehman) and R. Madan regarding Matter 561 issues	0.30	238.50

Date	TKP	Description	Hours	Fees
12/12/2008	CPB	Office conference with R. Madan regarding Matter 561 issues	0.10	79.50
12/12/2008	KRS	Office conference with A. Owens regarding IDR F 2008 07	0.10	48.00
12/12/2008	RM	Telephone conference with D. Steinberg (Lehman) and C. Bowers regarding Matter 561 issues	0.30	244.50
12/12/2008	RM	Conference call with D. Steinberg (Lehman) and M. King to discuss production response to summonses and meeting with IRS	0.40	326.00
12/12/2008	AMO	Office conference with K. Stults regarding IDR F 2008 07	0.10	24.00
12/12/2008	RM	Telephone conference with D. Steinberg (Lehman) regarding summons response	0.60	489.00
12/12/2008	AMO	Receive IDR F 2008 07 from K. Stults [REDACTED]	0.20	48.00
12/12/2008	AMO	Review IDR index to locate applicable IDRs per K. Stults	0.20	48.00
12/12/2008	AML	Office conference with M. King regarding review of upcoming production	0.20	79.00
12/12/2008	MK	Review production set of documents for response to summons to determine whether responsive or privileged	4.70	2,256.00
12/12/2008	MK	Meet with A. Laughlin to discuss review of production set for summons response	0.20	96.00
12/12/2008	MK	Conference call with D. Steinberg (Lehman) and R. Madan to discuss production response to summonses and meeting with IRS	0.40	192.00
12/12/2008	AML	Email K. Stults regarding status of privilege review	0.10	39.50
12/12/2008	RM	Confer with C. Bowers regarding Matter 561 issues	0.10	81.50
12/15/2008	AML	Review summons in preparation of document review	0.50	197.50
12/15/2008	AML	Review documents for responsiveness and privilege	4.60	1,817.00
12/15/2008	KRS	Phone conference with A. Owens regarding IDR F 2008 07	0.20	96.00
12/15/2008	AMO	Phone conference with K. Stults regarding IDR F 2008 07	0.20	48.00
12/15/2008	AMO	Review IDRs issued after Oct. 31, 2008	0.80	192.00
12/16/2008	AC	Review e-mail from G. Witczak (Lehman) regarding [REDACTED] and send results to G. Witczak and S. Dillon	0.60	183.00
12/16/2008	AML	Review documents for responsiveness and privilege	2.20	869.00

Date	TKP	Description	Hours	Fees
12/16/2008	MK	Finalize production set for response to summons regarding matter 561	6.00	2,880.00
12/17/2008	MK	Draft responses to summonses for matter 561 and search for documents to provide with responses	4.80	2,304.00
12/17/2008	KRS	Research on [REDACTED]	0.30	144.00
12/17/2008	KRS	Research on Matter 561 issue	1.60	768.00
12/17/2008	RLB	Confer with R. Madan regarding IRS summons	0.30	220.50
12/17/2008	AC	E-mails to S. Dillon regarding [REDACTED]	0.30	91.50
12/17/2008	AC	Update [REDACTED] list	0.20	61.00
12/17/2008	RLB	Conference with R. Madan regarding IRS summons	0.30	220.50
12/17/2008	RLB	Conference with R. Madan and K. Stults regarding liability issues	0.40	294.00
12/17/2008	KRS	Teleconference with B. Meyer (IRS), R. Madan and M. King regarding IRS summons	0.40	192.00
12/17/2008	MK	Teleconference with B. Meyer (IRS), R. Madan and K. Stults regarding IRS summons	0.40	192.00
12/17/2008	KRS	Meet with R. Madan and R. Buch regarding [REDACTED] issues	0.40	192.00
12/17/2008	RM	Telephone conference with B. Meyer (IRS), K. Stults and M. King regarding IRS summons	0.40	326.00
12/17/2008	RM	Telephone conference with R. Buch regarding IRS summons	0.30	244.50
12/17/2008	RM	Office conference with R. Buch regarding IRS summons	0.30	244.50
12/17/2008	RM	Office conference with K. Stults and R. Buch regarding [REDACTED] issues	0.40	326.00
12/18/2008	RM	Telephone conference with R. Buch regarding review of documents for privilege	0.10	81.50
12/18/2008	RM	Telephone conference with B. Meyer (IRS), M. King and K. Stults regarding summons	0.30	244.50
12/18/2008	RM	Office conference with K. Stults regarding research on [REDACTED] issues	0.30	244.50
12/18/2008	RM	Office conference with R. Buch regarding summons	0.10	81.50
12/18/2008	RM	Review summons response	0.10	81.50
12/18/2008	RLB	Confer with R. Madan regarding summons	0.10	73.50
12/18/2008	RLB	Confer with R. Madan regarding privilege review	0.10	73.50
12/18/2008	KO	Review of Matter 561 research	0.70	353.50

Date	TKP	Description	Hours	Fees
12/18/2008	RM	Confer with J. Triolo (Lehman) and K. Stults regarding Lehman entities	0.20	163.00
12/18/2008	MK	Confer with K. Stults regarding Matter 561 memorandum	0.60	288.00
12/18/2008	MK	Telephone conference with B. Meyer (IRS), R. Madan and K. Stults regarding summons	0.30	144.00
12/18/2008	MK	Confer with A. Currin regarding production issues	0.30	144.00
12/18/2008	MK	Finalize production set for response to summons and cover letter	1.90	912.00
12/18/2008	AMO	Organize Matter 561 binders for R. Madan and R. Buch	1.10	264.00
12/18/2008	AC	Conference with M. King regarding production sets [REDACTED]	0.30	91.50
12/18/2008	KRS	Office conference with R. Madan regarding Matter 561 issues	0.30	144.00
12/18/2008	KRS	Office conference with R. Madan and J. Triolo (Lehman) regarding Lehman legal entities	0.20	96.00
12/18/2008	KRS	Research on Matter 561 issue	0.40	192.00
12/18/2008	KRS	Phone conference with B. Meyer (IRS), R. Madan, and M. King regarding Matter 561	0.30	144.00
12/18/2008	KRS	Office conference with M. King regarding Matter 561 memorandum	0.60	288.00
12/18/2008	KRS	Phone conference with A. Braiterman (Hughes Hubbard) regarding Matter 561	0.10	48.00
12/19/2008	KO	Confer with M. King regarding legal and factual research for Matter 561	0.50	252.50
12/19/2008	MK	Research on Matter 561 liability	3.10	1,488.00
12/19/2008	KRS	Office conference with V. Jaramillo regarding Matter 561 memorandum	0.60	288.00
12/19/2008	VJ	Draft outline for matter 00561 memo	1.50	562.50
12/19/2008	VJ	Review authorities and documents for Matter 561 memo	5.90	2,212.50
12/19/2008	VJ	Meet with K. Stults for assignment instructions and explanations regarding Matter 561	0.60	225.00
12/19/2008	KRS	Research on Matter 561 issue	0.20	96.00
12/19/2008	AMO	Organize and compile audit documents	0.50	120.00
12/19/2008	MK	Meet with K. Otero regarding legal and factual research for matter 561	0.50	240.00
12/22/2008	RM	Meeting with M. King regarding summons responses	0.40	326.00

Date	TKP	Description	Hours	Fees
12/22/2008	RM	Revise summons response	0.40	326.00
12/22/2008	VJ	Legal research for memo regarding Matter 561	3.50	1,312.50
12/22/2008	VJ	Draft memo regarding Matter 561	5.50	2,062.50
12/22/2008	MK	Meet with R. Madan to discuss summons responses	0.40	192.00
12/22/2008	MK	Meet with A. Currin to discuss production of summons response	0.30	144.00
12/22/2008	MK	Review and finalize production for response to summons	0.70	336.00
12/22/2008	MK	Revise summons responses and draft letter regarding remaining summonses	0.90	432.00
12/22/2008	AC	Review documents [REDACTED] [REDACTED] to capture privileged and production documents	1.20	366.00
12/22/2008	AC	Confer with M. King regarding production issues	0.30	91.50
12/23/2008	AC	Prepare initial QC checks for document [REDACTED] [REDACTED]	0.50	152.50
12/23/2008	AC	E-mail correspondence [REDACTED] regarding production preparations	0.30	91.50
12/23/2008	VJ	Draft memo regarding Matter 561	9.00	3,375.00
12/24/2008	AC	Prepare production [REDACTED] [REDACTED]	0.70	213.50
12/24/2008	AC	Search documentation to identify previous ending Bates numbers for LBIDR production stream	0.30	91.50
12/26/2008	RM	Review key documents for production	0.80	652.00
12/29/2008	AMO	Organize and compile documents	0.20	48.00
12/29/2008	AMO	Organize binder of summonses and related materials for M. King	1.30	312.00
12/29/2008	AMO	Confer with M. King regarding summonses	0.20	48.00
12/29/2008	MK	Meet with A. Owens to compile key materials into binder	0.20	96.00
12/29/2008	MK	Research on Matter 561 liability	2.30	1,104.00
12/29/2008	MK	Draft e-mail to R. Madan regarding project status	0.20	96.00
12/29/2008	MK	Confer with A. Currin regarding production issues	0.40	192.00
12/29/2008	AC	Telephone and office conferences with M. King regarding production documents [REDACTED]	0.40	122.00
12/29/2008	AC	[REDACTED]	0.30	91.50

Date	TKP	Description	Hours	Fees
12/29/2008	AC	Review [REDACTED] report and additional information from G. Witzak (Lehman) [REDACTED]	0.40	122.00
12/30/2008	AC	Telephone conference with M. King regarding preparation of privilege logs for summons	0.30	91.50
12/30/2008	AC	Query withheld document data [REDACTED] and begin development of review process	2.20	671.00
12/30/2008	AML	Meet with M. King regarding privilege log in response to summons	0.20	79.00
12/30/2008	RM	Office conference with M. King regarding summons responses	1.20	978.00
12/30/2008	MK	Work on draft memorandum regarding Matter 561 [REDACTED]	1.50	720.00
12/30/2008	MK	Review materials and articles regarding Matter 561 [REDACTED]	1.90	912.00
12/30/2008	MK	Call with A. Currin to discuss production and privilege log for summons	0.30	144.00
12/30/2008	MK	Research on Matter 561 [REDACTED]	2.40	1,152.00
12/30/2008	MK	Prepare for meeting with R. Madan regarding Matter 561	0.30	144.00
12/30/2008	MK	Meet with R. Madan to discuss summons responses	1.20	576.00
12/30/2008	MK	Meet with A. Laughlin to discuss privilege log for summons	0.20	96.00
12/30/2008	MK	Revise summons responses	0.90	432.00
12/31/2008	AC	Prepare and test secure FTP [REDACTED] delivery	0.20	61.00
12/31/2008	AC	[REDACTED]	0.40	122.00
12/31/2008	AC	Confirm withhold document set and prepare review process and worksheets for privilege review	1.70	518.50
12/31/2008	AC	Conference with A. Laughlin to review privilege logging process and worksheets	0.30	91.50
12/31/2008	AML	Confer with A. Currin regarding approach to privilege log in response to summons	0.30	118.50
12/31/2008	AML	Prepare privilege log	3.70	1,461.50
<b>Total:</b>			<b>235.60</b>	<b>\$104,964.50</b>

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	0.50	895.00	447.50
Rajiv Madan	Partner	20.70	815.00	16,870.50
Christopher P. Bowers	Partner	0.40	795.00	318.00
Sheri A. Dillon	Partner	1.00	765.00	765.00
Ronald L. Buch	Partner	1.20	735.00	882.00
Kevin Otero	Associate	1.20	505.00	606.00
Kevin R. Stults	Associate	28.50	480.00	13,680.00
Micah King	Associate	91.80	480.00	44,064.00
Anne Laughlin	Associate	11.80	395.00	4,661.00
Victor Jaramillo	Law Clerk	26.00	375.00	9,750.00
Jeannie H. Hensel	Paralegal V	0.20	305.00	61.00
Alan Currin	CntrLitSupport	16.50	305.00	5,032.50
Angela M. Owens	Paralegal II	5.20	240.00	1,248.00
Francesca Abdel-Nour	Paralegal I	30.60	215.00	6,579.00
<b>Total:</b>		<b>235.60</b>		<b>\$104,964.50</b>

Cost Date	Cost Description	Amount
11/10/08	FEDERAL EXPRESS - Fedex to R. Rodriguez, IRS, 110 W 44th Street, New York City, NY	12.72
11/10/08	FEDERAL EXPRESS - Fedex to A. Braiterman, Hughes Hubbard, 1 Battery Park Plaza, New York City, NY	23.40
11/30/08	Consulting - [REDACTED] Fee for November 2008	1,847.50
12/11/08	One-way airfare from New York to Washington, DC for K. Stults after meeting with Hughes Hubbard and IRS	269.35
12/11/08	One-way airfare from New York to Washington, DC for M. King after meeting with Hughes Hubbard and IRS	269.35
12/11/08	One-way airfare from New York to Washington, DC for R. Madan after meeting with Hughes Hubbard and IRS	269.35

Cost Date	Cost Description	Amount
12/11/08	NORTON SEDAN SERVICE Car service for R. Madan from residence to Union Stn.	66.00
12/11/08	NORTON SEDAN SERVICE Car service for R. Madan from DCA to residence	122.40
12/11/08	Taxi from residence to BWI Airport for K. Stults	101.64
12/11/08	Taxi from McKee offices to Union Station for M. King	12.00
12/11/08	CAREY INTERNATIONAL, INC. Car service for K. Stults from DCA to residence	229.50
12/11/08	RED TOP EXECUTIVE SEDAN travel for M. King from residence to Union Station	35.71
12/11/08	RED TOP EXECUTIVE SEDAN travel for M. King from National Airport to residence	37.26
12/11/08	Meals for K. Stults while in New York	3.00
12/11/08	One-way rail fare from Washington DC to New York for R. Madan	285.00
12/11/08	One-way rail fare from Washington DC to New York for M. King	285.00
12/11/08	One-way rail fare from BWI to New York for K. Stults	274.00
12/12/08	Consulting - FTI CONSULTING, INC. [REDACTED] through Nov. 30,2008	635.71
12/31/08	Consulting - FTI CONSULTING, INC. [REDACTED] through Dec. 31, 2008	463.50
12/31/08	1,484 Photocopies for the period 12/1 - 12/31/08	296.80
<b>Total:</b>		<b>\$5,539.19</b>